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August 13, 2013

**VIA EDGAR**  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Russell Mancuso  
Tom Jones  
Praveen Kartholy  
Gary Todd

**Re: Registration Statement on Form S-1 for Applied Optoelectronics, Inc.  
Filed on August 13, 2013**

Ladies and Gentlemen:

We are submitting this letter on behalf of Applied Optoelectronics, Inc. (the "**Company**") to the staff (the "**Staff**") of the Securities and Exchange Commission as a courtesy to the Staff in connection with the Company's Registration Statement publicly filed on August 13, 2013 (the "**Registration Statement**"). For the convenience of the Staff, we are providing by overnight delivery to the Staff a copy of this letter and four marked copies of the Registration Statement (against Amendment No. 2 to the Registration Statement confidentially submitted on June 28, 2013).

If you should have any questions regarding the above or the Registration Statement, please do not hesitate to call the undersigned at (713) 425-8446.

Very truly yours,

DLA Piper LLP (US)

/s/ Frank Wu

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Frank Wu  
Partner

cc: Chi-Hsiang (Thompson) Lin (Applied Optoelectronics, Inc.)  
James L. Dunn, Jr. (Applied Optoelectronics, Inc.)  
Philip Russell (DLA Piper LLP (US))  
J. Robert Suffoletta (Wilson Sonsini Goodrich & Rosati, Professional Corporation)

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